

**CITY OF DURHAM, NORTH CAROLINA**

Ballpark Fund

Reconciliation of Modified Accrual to Full Accrual Basis

Year Ended June 30, 2001

Revenues and other financing sources	\$ 2,415,412
Expenditures and other financing uses	<u>2,386,950</u>
Deficiency of revenues and other financing sources over expenditures and other financing uses	28,462
Reconciling items	
Capital asset disposals	(2,597)
Payment of debt principal	788,697
Adjust accrued interest and amortize deferred issuance costs	(71,087)
Depreciation	<u>(377,445)</u>
Change in net assets - Accrual basis	\$ <u><u>366,030</u></u>